



RULE-MAKING ORDER

CR-103 (June 2004)
(Implements RCW 34.05.360)

Agency: Department of Revenue

- ☒ **Permanent Rule**
☐ **Emergency Rule**

Effective date of rule:

Permanent Rules

- ☒ 31 days after filing.
☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Effective date of rule:

Emergency Rules

- ☐ Immediately upon filing.
☐ Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- ☐ Yes ☒ No If Yes, explain:

Purpose: The Department has amended these rules to incorporate changes in legislation that have occurred since the rules were last adopted. These rules have also been amended to provide clearer guidance for assessors, board members, and taxpayers, based on experience with the existing rules over the past few years. This rule making brings these rules into conformity with current law and provide guidance to assessors, board members, and taxpayers with respect to the operation of the boards.

Citation of existing rules affected by this order:

Repealed:

Amended: **See attachment for listing of 14 rules contained in chapter 458-14 WAC.**

Suspended:

Statutory authority for adoption: RCW 84.08.010, 84.08.070, and 84.48.200.

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 06-05-036 on February 8, 2006.

Describe any changes other than editing from proposed to adopted version: **See attachment.**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- ☐ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted:

Filed: June 14, 2006

NAME (TYPE OR PRINT)

Janis P. Bianchi

Time: 4:34 p.m.

SIGNATURE

WSR: 06-13-034

TITLE

Manager
Interpretations and Technical Advice Unit

The above information was input by DOR

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>14</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>14</u>	Repealed	_____

**Attachment to June 14, 2006 CR103 filing
14 rules contained in chapter 458-14 WAC**

Citation of existing rules affected by this order:

WAC 458-14-005 Definitions.
WAC 458-14-015 Jurisdiction of county boards of equalization.
WAC 458-14-025 Assessment roll adjustments not requiring board action.
WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.
WAC 458-14-046 Regularly convened session--Board duties--Presumption--Equalization to revaluation year.
WAC 458-14-056 Petitions--Time limits--Waiver of filing deadline for good cause.
WAC 458-14-066 Requests for valuation information--Duty to exchange documentary information--Time limits.
WAC 458-14-076 Hearings on petitions--Withdrawal.
WAC 458-14-095 Record of hearings.
WAC 458-14-116 Orders of the board--Notice of value adjustment--Effective date.
WAC 458-14-127 Reconvened boards--Authority.
WAC 458-14-136 Hearing examiners.
WAC 458-14-160 Continuances--Ex parte contact.
WAC 458-14-170 Appeals to the state board of tax appeals.

Describe any changes other than editing from proposed to adopted version:

WAC 458-14-015 has been changed to add to subsection (1) a new paragraph (f). This new wording indicates that, because of new legislation, boards of equalization have jurisdiction to hear appeals from an assessor's determination regarding the increase in value attributable to the installation of an automatic sprinkler system in a nightclub.

WAC 458-14-056(2)(b)(ii) is changed to strike the word "thirty" and add "allowed in subsection (2) of this section." This change brings the rule into compliance with a legislative change.

WAC 458-14-056(6) deletes the new language in the last part of the subsection, as published. (New wording addressing the same issues is inserted in WAC 458-14-127.)

Proposed new language in WAC 458-14-066(5)(b)(ii) is deleted from the version as published.

WAC 458-14-076(3) changed the proposed new wording from "the seller or transferor may continue to pursue the appeal unless otherwise agreed in writing between the parties. If the seller or transferor does not pursue the appeal. . . ." to "either the seller/transferor or the buyer/transferee, or both, may continue to pursue the appeal if they can show the board that they have a personal stake in the outcome of the case." This change clarifies the rights of parties when property is sold or transferred after a petition has been timely filed.

WAC 458-14-127 adds a new subsection (3) that addresses the issues previously addressed in WAC 458-14-056(6) as noted above. The new subsection allows the local board to reconvene on its own authority in situations involving late decisions by a local board, when there was no change of value in an intervening year.